

# PROCESSING CIRCUIT CAPABLE OF MODIFYING DIGITAL AUDIO SIGNALS

Commissioner for Patents  
P.O. Box 1450  
Alexandria VA 22313-1450

## AMENDMENT

5 Sir:

In response to the Office action of May 22, 2007, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

10 **Remarks/Arguments** begin on page 6 of this paper.